05/02/05 MON 13:34 FAX 714 4 8615 CalFirst 001

CalFirst
California First Leasing Corporation
A Subsidiary of California First National Bancorp

To: Terri Hastings

April 13, 2005

Mr. Tom Pellegrino
Pellegrino Food Products, Inc.
100 Lookout Street
Warren, PA 16365

Tom,

I am in receipt of your voice mail to Rah-mlel Mitchell on Tuesday April 12, 2005. As I have attempted on numerous occasions to call you over the past sixty days to fully explain to you where CalFirst Leasing stands on your offer to lease certain manufacturing equipment from us I believe it is best to explain it in writing.

1. CalFirst Leasing Corporation has not accepted your offer for lease financing on the Rheon manufacturing equipment dated on 1/19/05.
2. CalFirst did not order or place an order for the manufacturing equipment for your company. This is not our equipment and we have no legal obligation with Rheon.
3. The proposal dated 1/14/05 does state that Guarantors may be required per CalFirst's finance committee requirements. We did discuss the need for Guarantees on January 27,2005.
4. We have refunded the deposit of $7,549.65 that was sent to us for review of your offer. This check was sent on 3/23/05.

Unfortunately we do not have a lease offer from Pellegrino Foods that CalFirst has approved. If you would like to discuss this in further detail please do not hesitate to contact me at 800-409-4640 ext. 717.

Sincerely,

Michael W. Curtis
Vice President
CalFirst Leasing Corporation

CalFirst Leasing is a wholly-owned subsidiary of California First National Bancorp ("CFNB"), and is an affiliate of California First National Bank, an FDIC-insured National Bank. CFNB is a public company with its stock traded on the NASDAQ National Market System under the symbol "CFNB".

EXHIBIT
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ALL-STATE LEGAL SUPPLY CO.

MAY-25-05 01:55PM FROM-Rheon USA 949-855-1881 T-987 P.014/017 F-127